

Please amend the claims as follows:

1. (currently amended) An amusement hat device, comprising:

a hat portion configured to visually simulate at least a portion of a vehicle tire, said hat portion provided with a recess provided on at least one side thereof, said recess configured to receive a user's head to allow said hat device to be worn so that said vehicle tire visually simulated is oriented substantially transversely relative to a user's head, said hat portion is made of a soft resilient material, said hat portion is made of at least one selected from the group consisting of foam, molding foam, sponge, rubber and sponge rubber, said hat portion is made with an inner hat portion made of said resilient material provided with an outer fabric layer covering said inner hat portion, and an outer side of said fabric layer is printed to visually simulate a vehicle tire.

2. (original) A device according to claim 1, wherein said hat portion is configured to visually simulate a tread portion and at least one sidewall portion of a real vehicle tire.
3. (original) A device according to claim 1, wherein said hat portion is configured to visually simulate a tread portion, sidewall portions, and through hole of a real vehicle tire.
4. (original) A device according to claim 3, wherein said through hole is configured to receive an upper portion of a user's head.
5. (original) A device according to claim 3, wherein said through hole is sized and shaped to fit the upper portion of the user's head.
6. (original) A device according to claim 5, wherein said through hole is sized and shaped to fit the upper portion of a person's head.

7. (original) A device according to claim 1, wherein said vehicle tire is visually simulated by treating said hat portion by at least one method selected from the group consisting of printing, screen printing, painting, air brushing, coloring, shading, and dying.
8. (original) A device according to claim 1, wherein said vehicle tire is visually simulated by making said hat portion by at least one method selected from the group consisting of molding, contouring, shaping, forming and tailoring.
9. (original) A device according to claim 7, wherein said vehicle tire is visually simulated by making said hat portion by at least one method selected from the group consisting of cutting, molding, contouring, shaping, forming and tailoring.
10. (cancelled)
11. (cancelled)
12. (cancelled)
13. (currently amended) A device according to ~~claim 12~~ claim 1, wherein said outer fabric layer is configured to be removable from said inner hat portion.
14. (original) A device according to claim 13, wherein said outer fabric layer is a toric-shaped cover having a seam configured to allow said inner hat portion to be inserted into or removed therefrom.
15. (original) A device according to claim 14, wherein said seam is an annular-shaped seam located within an annulus portion of said hat portion.
16. (original) A device according to claim 14, wherein said seam is an open overlapping type seam.

17. (original) A device according to 14, wherein said seam is provided with a resealable closure provided by at least one selected from the group consisting of zipper, slide closure, button, Velcro fastener and mechanical fastener.
18. (cancelled)
19. (original) A device according to claim 1, wherein said hat portion is configured to visually simulate at least one selected from the group consisting of tire appliqué, pin striping, tire manufacturer name, tire brand name, tire model, raised sidewall, two-dimensional tread pattern, three-dimensional tread pattern, tire decals, tire bead, scuff marks, wear marks, wear pattern, slick, NASCAR style tire, Indy Car style tire, drag car style tire, racing car style tire, wheel, and mag wheel.
20. (cancelled)
21. (original) A device according to claim 1, wherein said hat portion is configured to visually simulate a vehicle tire mounted on a wheel on at least one side of said simulate vehicle tire.
22. (original) A device according to claim 1, wherein said hat portion includes a tire portion mounted on a separate wheel portion.